IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 10TH JANUARY 2007 / 20TH PAUSHA 1928

WP(C).No. 34307 OF 2006(H)

PETITIONER:

VYSHALI INDUSTRIES LTD.,
DEVELOPMENT PLOT, KALAMASSERY,
ERNAKULAM DISTRICT., REP. BY MANAGING PARTNER
VIJAYA DEO.

BY ADV. SRI.S.ANIL KUMAR (TRIVANDRUM)
SRI.K.S.HARIHARAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (A.A.)
COMMERCIAL TAX OFFICE, 1ST CIRCLE,
KALAMASSERY AT EDAPPALLY.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER
COMMERCIAL TAXES, ERNAKULAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 34307/2006

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DATED THIS, THE 10TH DAY OF JANUARY, 2007

J U D G M E N T

This writ petition is filed challenging the conditional order passed by the appellate authority by which the petitioner was directed to pay 25% of the balance tax dues. This is a case where assessments were completed since C forms were not produced. According to the petitioner, C Form has subsequently been produced as Ext. P4 series in the writ petition. Admittedly, Ext.P4 was not produced before the appellate authority and it had no occasion to consider the same while passing the order impugned. In such circumstances, it cannot be said that the order passed by the appellate authority is mechanical in nature. However if the petitioner is so aggrieved he can approach the appellate authority by producing C Form and seek modification of the interim order in which event, that authority shall consider the same.

Without prejudice to the right of the petitioner to do so, this writ petition is dismissed.

P.R. RAMAN,
JUDGE.

knc/-